

Chapter 3.28

MUNICIPAL USE TAX

Sections:

3.28.010 Imposed—Rate.

3.28.020 Collection and payment.

3.28.030 Certified copy transmitted to state.

3.28.040 Effective date.

3.28.010 Imposed — Rate. A tax is imposed in accordance with the provisions of Section 8-1 1-6 of the Illinois Municipal Code upon the privilege of using in the municipality any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of one percent of the selling price of such tangible property with selling price to have the meaning as defined in the Use Tax Act, approved July 14, 1955. (Ord. 481 § 1, 1974).

3.28.020 Collection and payment. Such tax shall be collected by the Illinois Department of Revenue for all municipalities imposing the tax and shall be paid before the title or certificate of registration for the personal property is issued. (Ord. 481 § 2, 1974).

3.28.030 Certified copy transmitted to state. The city clerk is directed to transmit to the Illinois Department of Revenue a certified copy of the ordinance codified in this chapter not later than five days after its effective date. (Ord. 481 § 3, 1974).

3.28.040 Effective date. The ordinance codified in this chapter shall be published within ten days of its enactment as provided in Section 1-24 of the Illinois Municipal Code and shall be effective ten days after such publication. (Ord. 481 § 4, 1974).